



STATE BOARD OF EQUALIZATION STAFF LEGISLATIVE BILL ANALYSIS

Date Amended:	08/16/99	Bill No:	SB 1233
Tax:	Property	Author:	Senate Revenue & Taxation Committee
Board Position:	Support	Related Bills:	SB 1234

BILL SUMMARY:

This bill would, in part, establish various conflict of interest provisions and safeguards with respect to persons associated with assessment appeals boards.

In addition, this bill would allow postmarks made by IRS designated independent delivery services to be used for determining delinquency dates, permit electronic transmission of tax bills and allow the tax collector to defer installment plan payments for one year after a county is designated to be in a state of emergency or a disaster due to a major misfortune or calamity.

ANALYSIS:

Assessment Appeals Board Conflict of Interest Provisions

Current Law:

An appeal application filed by a member or alternate member of an assessment appeals board must be heard before an assessment appeals board panel consisting of three special alternate assessment appeal board members appointed by the order of the presiding judge of the superior court where the application is filed. These special alternates are required to reside in the county. §1622.6

Assessment appeal board members are barred from knowingly participating in any assessment appeal where they have an interest in the subject matter or one of the parties in the proceeding. Violation can be cause for removal. §1624.2

Proposed Law:

This bill would establish additional conflict of interest provisions and safeguards with respect to certain specified persons who have an employment association with the assessment appeals boards. Specifically, this bill:

1. Requires that the presiding judge of the superior court appoint an assessment appeals panel of three “special alternate assessment appeals board members” when the following persons represent their spouse, parent or child in an assessment appeal:
 - employees of the clerk of the assessment appeal board §1612.7
 - assessment appeals board members §1622.6
 - alternate assessment appeals board member §1622.6

This staff analysis is provided to address various administrative, cost, revenue and policy issues; it is not to be construed to reflect or suggest the Board’s formal position.

- assessment hearing officers §1636.5
2. Deletes the requirement that “special alternate assessment appeals board members” must reside in the county where the appeal is filed. §1622.6
 3. Requires the following persons to immediately notify the clerk of the assessment appeals when they file an appeal application on their own behalf or decide to represent a spouse, parent or child in an assessment appeal:
 - employees of the assessment appeals board clerk §1612.7
 - assessment appeals board members §1622.6
 - alternate assessment appeals board members §1622.6
 - assessment hearing officers §1636.5
 4. Prohibits the following persons from representing an assessment appeal applicant for compensation:
 - employees of the office of the clerk of the county board of equalization or county assessment appeals board §1612.5
 - assessment appeals members §1624.3
 - alternate assessment appeal members §1624.3
 - assessment hearing officers §1636.2

COMMENTS:

1. **Sponsor and Purpose.** The provisions related to assessment appeals boards are sponsored by the California Association of Clerks and Election Officials in an effort to establish additional conflict of interest provisions and safeguards with respect to certain specified persons who have an employment association with the assessment appeals boards. The miscellaneous provisions of this bill are part of the County Treasurers and Tax Collectors Associations annual omnibus measure containing various minor and technical changes to the laws relating to the collection of property taxes.
2. **August 18 Amendments.** The provision amending Section 441 to specify that records open to assessor inspection may be photocopied was deleted to prevent chaptering out problems with AB 704 (Honda) which also proposed amendments to Section 441. In addition, other nonsubstantive technical amendments were made.
3. **Appraisers Certified by the Office of Real Estate Appraisers.** This bill adds a property appraiser certified by the Office of Real Estate Appraisers to the list of persons eligible for nomination to an assessment appeals board. §1624, §1624.05 The Board of Equalization currently considers these appraisers to be qualified to be assessment appeals board members under existing law. Thus, this provision is declaratory of existing law.

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4. **Identical Provisions Originally Contained in SB 1234.** The provisions related to assessment appeals board members were previously contained in SB 1234 (SRT) as introduced and amended out of that bill on June 14.

COST ESTIMATE:

None.

REVENUE ESTIMATE:

No impact.

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